

### Remarks

The Applicants note with appreciation the indication of allowance of Claims 23-27. The Applicants also note with appreciation the indication of allowability of Claims 28-34.

The Applicants have amended Claim 28 in accordance with the Examiner's helpful suggestion. In particular, as suggested at the top of page 3 of the Advisory Action, Claim 28 has been amended to substitute a "method for producing a fuel cell" for a "method for producing a metallic material for fuel cells."

The Applicants have further amended Claim 28 in accordance with the Examiner's helpful suggestion by replacing "pressing the resulting metallic material for fuel cells" with "pressing the resulting metallic material to form a fuel cell."

Claim 31 has been similarly amended. In particular, Claim 31 has been amended to replace a "metallic material for fuel cells" with a "metallic material for producing a fuel cell." Claim 31 has also been amended to replace "corrugating the metallic material for fuel cells" with "corrugating the metallic material to form a fuel cell" in accordance with the Examiner's helpful suggestion.

The Applicants respectfully submit that independent Claims 28 and 31 have now been amended in accordance with the suggestions to place them into final condition for allowance. In the event that any further minor amendments are appropriate, the Applicants' attorney would be more than happy to discuss any such further changes at the Examiner's convenience at the telephone number below.

In light of the foregoing, the Applicants respectfully submit that the entire application is now in condition for allowance, which is respectfully requested.

Respectfully submitted,



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